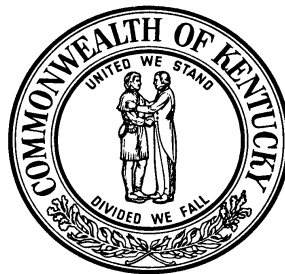


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
FLEMING COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period  
July 1, 2007 Through June 30, 2008**



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**AUDITOR OF PUBLIC ACCOUNTS**

Independent Accountant's Report

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Connie Crain  
Fleming County Property Valuation Administrator  
Flemingsburg, Kentucky 41041

We have performed the procedures enumerated below, which were agreed to by the Fleming County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2007 through June 30, 2008. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Fleming County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2008), for all bank accounts, to determine if amounts are accurate.

Finding -

The PVA maintains receipts and disbursements ledgers. Bank reconciliations are being performed each month. Bank reconciliation was re-performed and was accurate.

2. Procedure -

Confirm any and all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

The only payment from the city of Flemingsburg to the PVA was confirmed and agreed to the PVA's receipts. The list of city receipts is complete.



Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Connie Crain  
Fleming County Property Valuation Administrator  
(Continued)

3. Procedure -

Confirm any and all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

All payments made by the fiscal court to the PVA were confirmed. The budgeted statutory contribution by fiscal court agreed to the legally required amounts calculated by the Department of Revenue. The fiscal court's payments from the fiscal court statutory contribution budget account were traced to the PVA's local bank account.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

Expenditures selected were for official business. There were no credit card statements.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

Capital outlay disbursements agreed to cancelled checks and supporting documentation and proper purchasing procedures were used. The location of the newly acquired assets was verified. The assets were added to the PVA's Capital Asset Inventory List.

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Connie Crain  
Fleming County Property Valuation Administrator  
(Continued)

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

There was only one lease agreement for a copier. The services received were appropriate, for official business, and properly authorized.

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

The PVA's budget was not overspent in any account series.

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if a collateral agreement exists.

Finding -

Collateral was not necessary for the PVA's funds.

9. Procedure -

Determine whether timesheets are completed, maintained, approved, and support hours worked.

Finding -

Timesheets were completed, maintained, approved and support hours worked.

Jonathan Miller, Secretary, Finance and Administration Cabinet  
The Honorable Connie Crain  
Fleming County Property Valuation Administrator  
(Continued)

10. Procedure -

Determine whether cash balances were properly transferred from former PVA to new PVA.

Finding -

This procedure is not necessary since there was not a change in PVA.

11. Procedure -

For newly hired employees, during July 1, 2007 through June 30, 2008, of the PVA office determine if the Ethics Certification Form has been completed and is on file.

Finding -

No new employees were hired during the July 1, 2007 through June 30, 2008 period, therefore, completion of the Ethics Certification Form was not necessary.

12. Procedure -

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding -

The PVA's office was not closed for any day other than the state's approved holidays.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", written in a cursive style.

Crit Luallen  
Auditor of Public Accounts

September 30, 2008